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COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

December 06, 2013

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2014-24

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: 2013 Form W-2 Processing

The Office of State Uniform Payroll (OSUP) is responsible for the annual preparation, issuance and reporting of Forms W-2 to the Internal Revenue Service (IRS), through the Social Security Administration (SSA), and to the appropriate state revenue departments for all LaGov HCM paid agencies. Agencies should utilize information contained in this memo to assist in the accurate preparation of this form.

Beginning in 2012, **active** LaGov HCM paid employees have two options available to them for the issuance of their Form W-2. The new W-2 on-line self view and print option is available through LEO, or employees may continue to receive a paper copy through the United States Postal Service (USPS). Refer to OSUP Memo [#2014-18](#) for more information. Employees who separated from employment in 2013 or active employees not choosing the new option will have a paper Form W-2 mailed on Friday, January 31, 2014.

Employees should always maintain their current contact information in LEO or through their agency EA/HR departments. Correct contact information will ensure agency correspondence and/or Forms W-2 (if applicable) will be received by the employee and the correct address will be reported to the IRS and SSA. Agencies should use the Employee Address Report (ZP120) for verification of addresses.

Note: If an employee's mailing address was changed in LaGov HCM to have a check sent to the agency for a special circumstance (ex. termed employee), the mailing address infotype (IT0006, Subtype 5) must be changed back to the employee's mailing address. If this is not done, the Form W-2 (if applicable) will be mailed to the agency, and the address reported to the IRS and SSA will not be correct.

If an employee has multiple personnel numbers (dual employment), he/she will have a Form W-2 issued for each personnel number. Make sure the address is correct for each.

Reminder: Employees should be advised that the Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their payroll statement to complete the IRS Form 1040.

Agencies are responsible for the information reported on the Forms W-2. Refer to the following OSUP Memoranda for information on W-2 items to review:

- #2003-15 Characters Allowed for Address Line 1 & Line 2 on Infotype 0006
- #2006-09 OSUP Policy on Worker's Compensation
- #2006-49 OSUP Policy on Single Day Travel Meal Payments
- #2007-08 Importance of Addresses in ISIS HR
- #2008-05 Employees Living and/or Working in Another State or Country
- #2009-50 Employee Name Changes
- #2010-09 New Wage Type for Military Differential Pay (WT0158)
- #2010-50 Employee Claims Processing
- #2011-48 Reminder – OSUP Policy on Retirement Contribution Adjustments
- #2012-39 Update to OSUP Memorandum #2006-09 OSUP Policy on Worker's Compensation
- #2013-32 Deferred Compensation and Tax Shelter Annuity Limits for Calendar Year 2013
- #2013-35 Non-Resident Alien (Aliens Authorized to Work) Taxation
- #2013-36 2013 Tax Withholding for Non-Resident Aliens
- #2014-15 Fringe Benefits Reporting for Calendar Year 2013
- #2014-17 Outstanding Employee Claim/Overpayment Balances as of September 30, 2013 for Separated Employees*
- #2014-18 W-2 On-line Self View and Print Option
- #2014-20 Review of Tax Shelter Year-to-Date Deductions
- #2014-22 Social Security Number Verification Report
- #2014-23 IRS Forms 1099-Misc and 1099-INT for Calendar Year 2013

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*Agency specific employee details were e-mailed to the Employee Administrator and HR Director.

If agencies know of any problems that may require adjustments to correct an employee's Form W-2, contact the OSUP Wage and Tax Administration (WTA) Unit as soon as possible. This will help reduce the number of Forms W-2c required for 2013.

Duplicate Forms W-2 will be available to employees February 1, 2014 through LEO. If a duplicate cannot be printed from LEO, OSUP will accept requests for duplicate 2013 Forms W-2. All requests must be submitted on Form [OSUP/F037](#) (Request for Duplicate). The OSUP/F037 form(s) should be completed by the employee and Employee Administration (EA) Payroll Office. Agencies should check the following prior to submission to OSUP. Failure to do so may cause a delay in the reprint.

1. The employee has indicated the appropriate year of the W-2 being requested.
2. The Employee Administration section is completed.
3. The employee's address is updated in LaGov HCM.

Agencies are also reminded that employees should not receive both Form W-2 and Form 1099 except in certain situations. The reporting of deceased wages, reporting of attorney fees paid on behalf of employee (1099 MISC) and/or interest payments (1099 INT) require reporting on a Form 1099. In these circumstances OSUP must be notified immediately to ensure proper reporting. Compliance audits may be performed by the IRS for instances where an employee has received both a Form W-2 and 1099.

All questions regarding 2013 W-2 processing and issuance of duplicate Forms W-2 must be addressed by the agency. Agencies must not forward employee calls to OSUP. Agency questions regarding 2013 W-2 processing should be directed to a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Tiko Ary	342-1651	Wendy Eggert	342-0714
Gary Bennett	342-1652	Cindy McClure	342-5346
Tracy Smith	219-0191	Penny Jones	342-2053

APH:THA/pbh